

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

LOWEY DANNENBERG COHEN,
P.C., in its capacity as account holder of, and
party with interest in, the REZULIN
SETTLEMENT FUND,

Plaintiff,

- vs -

JAMES R. DUGAN, II, STEPHEN B. MURRAY
d/b/a THE MURRAY LAW FIRM, RAWLINGS
AND ASSOCIATES, PLLC, GREG MURPHY,
MORAIN & MURPHY, LLC, WALLACE
JORDAN RATLIFF & BRANDT, LLC,
ELWOOD S. SIMON & ASSOCIATES, P.C.,
KERSHAW, CUTTER & RATINOFF, LLP,
BERMAN DEVALERIO PEASE TABACCO
BURT & PUCILLO, MARK FISCHER,
GEORGE RAWLINGS, SHIPMAN &
GOODWIN

Defendants.

Case No. 08-CIV-0461 (LAK)

ECF CASE

DECLARATION OF ROSS H. GARBER, ESQ.

ROSS H. GARBER, ESQ., hereby declares under the penalty of perjury pursuant to 28
U.S.C. § 1746, the truth of the following:

1. I am a partner in Shipman & Goodwin, LLP ("Shipman & Goodwin") a
law firm organized as a limited liability partnership under the laws of the
state of Connecticut.
2. Shipman & Goodwin maintains its only offices in Connecticut.
3. No Shipman & Goodwin partner is a citizen of Louisiana.

4. Shipman & Goodwin does not maintain an office in the state of Louisiana, or have any general contacts with the state of Louisiana.
5. Shipman & Goodwin does not practice law in the state of Louisiana.
6. In connection with the litigation which led to the creation of the Rezulin Settlement Fund at issue in this litigation, no one from Shipman & Goodwin engaged in any activity or practice of law in the state of Louisiana.
7. In connection with the litigation which led to the creation of the Rezulin Settlement Fund, Shipman & Goodwin's sole activity in this matter was to assist Lowey Dannenberg in the litigation in the United States District Court for the Southern District of New York and/or the United States Court of Appeals for the Second Circuit.
8. Shipman & Goodwin has been informed of the pendency of the case captioned *Dugan, et al. v. Murphy, et al.*, 2007-06907 from Section 10-F of the Civil District Court for the Parish of Orleans, State of Louisiana (filed July 18, 2007), in which Shipman & Goodwin was not named as a party.
9. Shipman & Goodwin claims an interest in the Rezulin Settlement Fund.
10. Shipman & Goodwin will not consent to the jurisdiction of the Civil District Court for the Parish of Orleans, State of Louisiana to determine Shipman & Goodwin's interest in the Rezulin Settlement Fund.

11. Shipman & Goodwin consents to jurisdiction of the Southern District of New York to determine the parties respective entitlement to the Rezulin Settlement Fund.



Ross H. Garber, ESQ.,

CERTIFICATE OF SERVICE

I certify that I am over eighteen years of age and am not a party to this action. On January 31, 2008, I served a copy of the Declaration of Ross H. Garber, Esq. using the CM/ECF system which will send notification of such filing to registered counsel electronically. Pursuant to that notification, a true and correct copy of the foregoing was sent via email to any party or counsel not receiving electronic service from the CM/ECF pursuant to the consent of all parties to this form of service.

Dated: January 31, 2008
White Plains, New York

/s/ Todd S. Garber
TODD S. GARBUR